FINANCIAL ASSISTANCE PROGRAMS FOR NOVA SCOTIA MUNICIPALITIES

1979

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Province of Nova Scotia
Department of Municipal Affairs
P.O. Box 216, Halifax, Nova Scotia B3J 2M4 Phone 424-4141

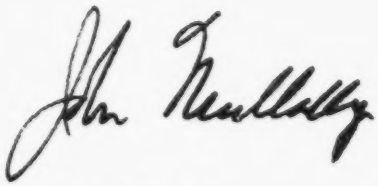
INTRODUCTION

This is the twelfth annual edition of this booklet issued by the Department of Municipal Affairs to provide current information concerning financial assistance available to the municipalities of Nova Scotia.

We are indebted to the staff of the Research Division, who yearly prepare this booklet, and to the various departments, boards, commissions and other authorities who have provided information respecting their individual programs. The grant programs reported in this booklet are those that were in effect as of November, 1979. As all of these programs are subject to change, we suggest that inquiries relating to the various types of assistance should be directed to the department concerned and specifically to the contact person indicated.

Of special note this year is the new section featuring Revenue Canada programs, including the gasoline sales tax reimbursement and the various sales tax exemptions. The Department of Municipal Affairs will administer three new programs — the Community Services Contribution Program, the Municipal Operating Grant Program and the Municipal Capital Grant Program. Both the Nova Scotia Housing Commission and the Canada Mortgage and Housing Corporation have several changes and additions to their programs.

We would be pleased to receive any suggestions or comments regarding the contents and usefulness of this publication.



J. Mullally
Deputy Minister

GOVERNMENT OF NOVA SCOTIA

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DEPARTMENT OF AGRICULTURE AND MARKETING

Under the provisions of the Weed Control Act, Chapter 336 of the Revised Statutes, 1967, a municipal unit is required to appoint a weed inspector. The inspector's function is to discover and arrange for the destruction of noxious weeds or weed seeds.

The Department of Agriculture and Marketing pays one-half of the salary and expenses of municipal weed control inspectors. There is also provision made for financial assistance in the control and maintenance of control of a number of noxious weeds.

For More Information Contact:

Mr. Don Palfrey
Provincial Weed Control Specialist
Department of Agriculture and Marketing
P.O. Box 550
Truro, Nova Scotia B2N 5E3

PHONE: 895-1571 Local 171

DEPARTMENT OF THE ATTORNEY GENERAL

1. **Administration of Justice**

In Halifax, the Province makes a contribution to the Court House Commission at the rate of one-third of operating costs for facilities used by the whole Province, such as the Supreme Court, Appeal Division.

2. **Corrections**

The Province assists the municipalities with the operating costs of regional and county jails. Grants are calculated on the basis of separate arrangements for each institution. For the 1978-79 fiscal year provincial operating assistance to regional and county jails amounted to $950,000.

Section 26A(1) of the Court and Penal Institutions Act provides:

Where a municipality or two or more municipalities undertake to erect, alter or remodel a common jail and the Governor in Council approves of the location and the plans and specifications for all the work in connection with the said erection, alteration or remodelling, the Governor in Council may contribute such sum to the capital cost of the erection, alteration or remodelling of the common jail as may be determined by the Governor in Council.

For More Information Contact:

Mr. R. A. MacDonald
Director, Programs & Administration
Department of the Attorney General
P.O. Box 7
Halifax, Nova Scotia

PHONE: 424-4025

DEPARTMENT OF CULTURE, RECREATION AND FITNESS

1. **Recreation Facility Development Program**

The Department may contribute a grant to assist in the capital costs of the construction or renovation of public recreation facilities. This grant is also available to community groups or organizations, but as a matter of practice the Department prefers to see all applications for capital grants under this program channelled through the municipal unit.

2. **Little Red School House Grant**

The Department may pay a grant of up to $2,000 to any municipal unit or community organization for the purpose of assisting in the costs or renovating existing small buildings such as abandoned or little used school houses and community halls.

3. **Provincial-Municipal Grants Program**

(a) Basic Recreation Program Grant

A grant is paid to assist municipalities with the cost of developing or maintaining recreational services for Nova Scotians. The grant is equal to $3,000 plus an additional per capita allotment if population exceeds 3,000, as follows:

Population 3,000 to 5,999 50 cents per capita
Population 6,000 to 14,999 25 cents per capita
Population 15,000 and over 10 cents per capita

(b) Leadership Grant

A leadership grant is available to municipal units that employ a full-time recreation administrator. Depending upon their qualifications, the Department will share half, up to a maximum contribution of $7,500, of the salary and related costs of an employee whose responsibility is in the administration, supervision and coordination of community recreation services.

(c) Community Recreation Internship Program

The intent of the program is to provide students enrolled at post-secondary educational institutions, in recreation or related fields, with an opportunity to obtain practical experience in recreation programming and administration. The program is also designed to assist municipalities expand existing or develop new recreation program services. Only municipalities employing full-time recreation administrators are eligible. The Department will pay half of each intern's salary up to a maximum contribution of $70 per week for all or part of a 16-week period (May 1 - September 30th).

4. **Other Assistance**

Through the services of the main office of the Department on the 3rd Floor, Bank of Montreal Tower, Post Office Box 864, Halifax, and as well, through the six regional offices, municipalities can take advantage of special consultant services, specialists advice, and assistance for workshops in the sport, cultural and outdoor areas. Fitness related requests should be directed to the appropriate regional office. Requests for services in the sport or cultural area should be directed to the Minister of Culture, Recreation and Fitness.

Region	Name and Address of Regional Representative	Phone Number
Valley	William R. Spurr P.O. Box 2140 Windsor, Nova Scotia B0N 2T0	798-4616
Fundy	Richard Hayden 515 Prince Street Truro, Nova Scotia B2N 1E8	893-9487
Cape Breton	Russell MacNeil Provincial Building Sydney, Nova Scotia B1P 5L1	562-2224
South Shore	John MacLean P.O. Box 470 Bridgewater, Nova Scotia B4V 2X6	534-5000
Highland	Gary Boone 274 Main Street Antigonish, Nova Scotia B2G 2C3	863-1736
Central	Mr. Nelson Ellsworth P.O. Box 864 Halifax, Nova Scotia B3J 2V2	424-7622

DEPARTMENT OF DEVELOPMENT

1. **Joint Federal-Provincial Programs**

The Nova Scotia Department of Development participates on behalf of the Province of Nova Scotia in several joint federal-provincial programs, by way of agreement, with the federal Department of Regional Economic Expansion (DREE).

Assistance may be available to municipalities when community infrastructure is considered to be essential to the viability of a development opportunity. Only projects creating permanent employment and income opportunities can be considered.

The following eleven subsidiary agreements have been negotiated to date under the auspices of the ten-year General Development Agreement, signed September 12, 1974:

Mineral Development, Halifax-Dartmouth, Strait of Canso, Planning, Industrial Development, Agriculture, Interim Cape Breton, Tourism, Forestry, Sydney Steel Renewal, and Energy.

For More Information Contact:

Mr. Brian Gallivan, Director
Federal-Provincial Development Agreements Branch
Nova Scotia Department of Development
P.O. Box 519
Halifax, Nova Scotia
B3J 2R7

PHONE: 424-4514

See also the Department of Regional Economic Expansion (DREE).

2. **Operations and Maintenance Subsidy for Community Airports**

The Nova Scotia Department of Development has established an Operations and Maintenance subsidy for community airports.

The objectives of the program are: (a) to ensure that local airports are adequately maintained to handle emergencies; (b) to ensure that they are regularly available to the business community, thereby complementing local and provincial industrial development efforts; (c) to encourage the establishment of regular air passenger service throughout the Province; and (d) to assist tourism development.

At present some community airports are not in a position to satisfy Operation and Maintenance requirements being established by Transport Canada and risk disqualification under future federal capital expenditure programs. It is the intention of this program to provide assistance to correct this situation.

Annual Operation and Maintenance subsidies are now available to municipally-owned and operated airports in Nova Scotia which meet the minimum requirements of the program. Currently, only six locations in the Province would be eligible for assistance, including Digby, Annapolis Valley, Liverpool, Port Hawkesbury, Margaree Valley and Trenton.

For More Information Contact:

Mr. D. J. MacDougall
Director, Transportation Policy and Planning
Nova Scotia Department of Development
P.O. Box 519
Halifax, Nova Scotia B3J 2R7

PHONE: 424-6728

DEPARTMENT OF EDUCATION

1. **Assistance to Municipalities**

(a) Capital Grants

The Province pays the provincial proportion, with a minimum of 27.5 per cent, of the debt service charges—retirement of principal and payment of interest—on all capital debt for school

purposes incurred prior to the first day of January, 1956, and on the shareable portion of all capital debt for school purposes incurred on and after the first day of January, 1956. The shareable portion is determined by relating the shareable capital costs for school purposes to the amounts borrowed for these purposes.

(b) Regional Library Grants

The Province pays to each city, town or municipality which has entered into an agreement for the establishment and operation of a regional public library, a grant in an amount determined by the Minister.

(c) Regional Vocational Schools

The Province pays 100 per cent of the cost of building, equipping, and operating regional vocational schools throughout the Province. The land required for each school is deeded to the Province, without cost, by the municipal unit in which the school is located.

The Province has transferred, to the three amalgamated school boards, ownership of the regional vocational schools of the respective regions. The board operates the program of the school and the Province reimburses the board for 100% of the costs incurred.

2. **Assistance to School Boards**

(a) Canada Pension Plan

The Province will reimburse school boards for the amount which they are required to contribute to the Canada Pension Fund as employers of teachers who participate in the Nova Scotia Teachers' Pension Plan.

(b) Continuing Education Grants - Public School Programs

The Province may pay to school boards, grants in support of public school programs in continuing education. These grants are intended to assist school boards to defray administrative, instructional and related costs. Instructional grants are at the same rate as the provincial proportion of the Foundation Program, or 50 per cent, whichever is higher in respect of instructional expenditures approved by the Minister. Administrative grants are made available to school boards engaging either full-time or part-time administrators of public school programs. Salary to part-time supervisors, for cost-sharing purposes will be at the rate of $2.00 per class hour, to a maximum shareable salary of $5,000. Salaries for full-time supervisors shall be at the rate set out in clause (1) of Regulation 21.

The Department may cost-share with school boards, costs incurred in the purchase of materials and supplies which are essential to the instruction of continuing education classes in vocational subjects at the rate of $5.00 per class hour to a maximum of $35.00 per course.

(c) Driver Education Grants

Subject to the provisions of the regulations governing driver education, the Province may reimburse a school board for net expenditures incurred in providing an approved driver education course.

(d) Foundation Program Grants

Provincial assistance to urban, municipal and amalgamated school boards for the operation of schools is paid in respect to the Foundation Program, which includes the costs of supervisory and teachers' salaries, maintenance and operation of schools, transportation of pupils, summer classes for pupils, public school correspondence courses, tuition and boarding of pupils. The amount

paid in respect of these services is a percentage of the total cost of these services up to certain maximum amounts in each case. The percentage is determined by calculating the cost of these services in the previous school year at the shareable rates and by relating this amount to the amount which would be raised by the municipal unit if a rate of $1.35 per $100 of equalized assessment was levied by the municipal unit. The difference between the resultant percentage and 100 per cent is the provincial proportion. In those instances where the provincial proportion is less than 27.5 per cent, the actual proportion is disregarded and the provincial contribution toward the cost of Foundation Program services is 27.5 per cent.

When the provincial proportion is calculated for amalgamated school boards, the cost of administration (up to $9 per pupil enrolled in the schools in the area) and the shareable debt service charges on all debts for school purposes paid by the board are included, in addition to the amounts listed in the preceding paragraph, in the educational services whose costs are calculated. For these boards, the current year's shareable costs are used to determine the provincial proportion.

In addition to the payment of Foundation Program grants, the Province contributes the provincial proportion of the net cost of cafeteria or school lunch programs operated by school boards and approved by the Minister.

The amounts of financial assistance payable to school boards in respect to the foregoing are determined in the manner prescribed by the Education Assistance Act.

School boards may provide services in addition to those prescribed in the Foundation Program and the cost of these services, plus the cost of Foundation Program services at rates in excess of the shareable rates, is borne entirely by the municipal unit, except for the special grants described below.

(e) Grants For Supervision By Non-Professional Employees

The Province will contribute the provincial proportion of the costs of supervision of students by non-professional employees during specified periods before and after school and during the lunch hour; the amounts of expenditure to be used in calculating such grants are the amounts approved by the Minister.

(f) Community Schools

The grant payable to a board that engages a person to organize and supervise a community school shall be at the rate of $200.00 per month during the full operation of the school.

When the individual selected to organize and supervise a community school is otherwise engaged by the board and is released on a percentage basis to perform these services, the Department may cost-share in that part of the time of the employee which has been determined necessary to the performance of these duties, at the same rate of the provincial proportion of the costs of the Foundation Program or fifty per cent whichever is higher, to a maximum share of $5,000.

(g) Unemployment Insurance Grant

The Province will pay to school boards the provincial proportion, subject to a minimum of 27.5 per cent, of the amounts of Unemployment Insurance premiums paid by school boards as employers of teachers.

3. **Grants to Community Organizations**

The Department of Education makes provision for grants to community organizations for approved educational projects. School boards can qualify for assistance under this program.

4. **Literacy Education**

The Department of Education gives assistance to volunteer agencies organized to provide instruction in literacy education on a "one-to-one" basis (Laubach Literacy). A school board can be classified as a voluntary agency.

5. **Museums and Exhibit Centres**

The Nova Scotia Museum may provide assistance to municipalities, societies, groups and individuals in planning museums and local or specialized exhibit centres in Nova Scotia; may provide assistance through technical information and skilled help in the preparation of exhibits, displays and programs and may provide grants to assist in the establishment and operation of such museums and exhibit centres.

Capital grants are infrequent, and are made only on condition that title to the property be vested in the Province. Annual operating grants, not to exceed the amount raised locally, are based on an evaluation of the total museum operation. A set scale, depending on annual attendance, is provided for local exhibit centres. There are also special grants available on occasion.

For More Information Contact

Museum & Exhibit Centres:

Mr. J. L. Martin
Director, Education Resource Services
Department of Education
1747 Summer Street
Halifax, Nova Scotia B3H 3A6

PHONE: 429-4610

Education Grants:

Mr. William H. Vincent
Director of Public Education Grants and Finance
Department of Education
P.O. Box 578
Halifax, Nova Scotia B3J 2S9

PHONE: 424-3956

DEPARTMENT OF THE ENVIRONMENT

1. **Sewage Collection and Treatment**

Section 15 of the Water Act provides as follows:

(1) Subject to the regulations, the Minister may assist municipalities in the construction of sewage collection and treatment works by making grants or loans of money or guaranteeing loans made to municipalities.

The relevant regulations are:

4 (1) When the Minister is satisfied that a municipality has caused a pollution control study or survey to be made by an engineer or engineers whose engagement for the purpose was approved by the Department of the Environment, the Minister may advance to the municipality an amount equal to the cost to the municipality of having the survey or study conducted.

(2) When the Minister is satisfied that a trunk collector sewer or a sewage treatment plant has been satisfactorily completed by a municipality, the Minister may pay to the municipality a sum not exceeding twenty per cent of the approved capital cost of the sewer or plant, including the cost of a study or survey referred to in subsection (1), maintained and operated by the municipality.

2. **Solid Waste Management**

Section 8(1) of the Environment Protection Act provides:

The Minister for purposes of the administration and enforcement of this Act and regulations has the power to make grants and loans for:

(i) reseach and the training of persons relating to pollution, waste or litter;

(ii) the development of waste management and waste disposal facilities, in such amounts and upon such terms and conditions as the regulations may prescribe;

3 (1) The Minister may furnish to a municipality assistance to develop a regional solid waste management program in an amount equal to one-half the cost to the municipality of having the study conducted.

(2) No assistance shall be given unless the Minister is satisfied:

(a) that the study is comprehensive and will consider all the material aspects of solid waste management that are relevant to the particular waste collection and disposal problems, including recycling opportunities;

(b) that the study will adopt regional objectives and be conducted in a regional context;

(c) that the objectives and the proposed conduct of the study have been approved by the Department.

4 Upon completion of the study, the Minister will furnish further assistance in the amount of the remainder of the costs to the municipality of the study, if he is satisfied:

(a) that the proposed design meets the requirements of the Act:

(b) that the municipality undertakes to implement the program; and that the proposed method of financing the whole of the program is approved by the Minister of Municipal Affairs.

For More Information Contact:

Mr. C. D. Carter, P. Eng.
Deputy Minister
Nova Scotia Department of the Environment
P.O. Box 2107
Halifax, Nova Scotia B3J 3B7

PHONE: 424-5677

DEPARTMENT OF FINANCE
(Provincial Tax Commission)

Homeowners' Incentive Program

This program is not designed for general use by municipalities but may be considered as a program to encourage housing developments within municipalities. The Homeowner's Incentive Act was established to provide for Health Services tax relief on building materials and as an incentive for new home ownership.

The Homeowner's Incentive Grant may not exceed $500. If the owner does not have a building permit, the municipality must provide a letter stating that permission to build a new residence was given.

Criteria to apply for the Homeowner's Incentive Grant:

1. the residence shall be newly constructed and the principal place of residence;

2. the owner of the residence must be the first occupant and must occupy the dwelling thirty consecutive days prior to applying for the grant;

3. residences shall include single family units, residential mobile homes, and single units in duplexes—including condominium and rowhouse dwellings. Grants are not permitted for non-residential units. i.e., commercial buildings, apartment buildings.

Application Forms Are Available From:

Mr. R. G. Skinner
Supervisor, Special Projects
Provincial Tax Commission
P.O. Box 755
1723 Hollis Street
Halifax, Nova Scotia
B3J 2V4

PHONE: 424-6700

DEPARTMENT OF HEALTH

1. **Capital Debt Assistance**

The Department of Health will make payments to hospitals based on the annual amount required to meet the interest expense and principal repayment of the approved portion of the outstanding debt after deducting funds available to the hospital from other sources for this purpose. The approved portion of the outstanding debt includes borrowings related to approved construction prior to the 1st day of April, 1972 and 40 per cent of approved construction costs after that date.

2. **Construction Grants**

For new hospital construction, the Province will pay 40 per cent of the approved construction costs in the form of an outright grant. A further 40 per cent of the approved construction costs will be included in the Province's Capital Debt Assistance Program. For minor alterations and renovations a full 80 per cent may be approved as an outright grant.

3. **Fluoridation**

Assistance is available to municipalities for the express purpose of assisting with the purchase and installation of fluoridation equipment.

This grant provides assistance upon completion of the project and the installation certified by the Department's Engineering Division and the Community Health Services Division.

4. **Health Units**

The eight health units covering the Province are supported entirely by provincial funds. The Department of Public Works is responsible for providing offices for each health unit without cost to the local municipalities.

5. **Operating Expenses**

The Department of Health pays the operating expenses of approved general and mental hospitals and mental health centres in the Province of Nova Scotia.

For More Information Contact:

Mr. A. V. Rowland
Administrator of Finance
Department of Health
P.O. Box 488
Halifax, Nova Scotia B3J 2R8

PHONE: 424-5948

DEPARTMENT OF LANDS AND FORESTS

1. **Parks Development Act**

(a) Campsites

2 (1) Subject to the approval of the Governor in Council, the Minister may grant financial assistance to any municipality to assist in the development of an approved campsite.

(2) The financial assistance in respect of an approved campsite shall not exceed one-half of the total cost of development and in no case shall exceed fifteen thousand dollars.

(3) No financial assistance shall be granted under the Act unless in the opinion of the Minister there is a need for the approved campsite having regard to its location in relation to other parks in Nova Scotia and the camping, picnicking and other facilities provided for the accommodation and enjoyment of the public.

(b) Improvement of Scenic Areas

(1) Where

(a) a local community organization wishes to initiate and carry out a project of local improvement by constructing and developing trails, scenic waterfalls, streams, or other local scenic or picnic areas; and

(b) that organization and the municipality in which the local scenic area is located agree to each provide twenty-five per cent of the cost of such construction and development;

the Minister may, subject to the approval of the Governor in Council, grant financial assistance to any such municipality or local community organization.

(2) Financial assistance granted under subsection (1) shall not exceed fifty per cent of the total cost of construction and development and in no case shall exceed twenty-five hundred dollars.

2. **The Lands and Forests Act - Timber Dues**

44 (1) The Minister may grant licenses to cut timber on the ungranted land of the Crown on payment of such dues as may be in his discretion.

45 Where a license to cut timber is granted under Section 44, the Minister may pay to the Municipality, in which the land described in the license is situated, fifteen per cent of the dues payable to the Crown under license.

For More Information Contact:

Mr. Gary E. Rix
Coordinator of Administration
Department of Lands and Forests
P.O. Box 698
Halifax, Nova Scotia B3J 2T9

PHONE: 424-6694

DEPARTMENT OF MINES AND ENERGY

1. **Enersave Program**

(a) Energy Audit Program

Energy audits are carried out at no cost to municipalities to identify opportunities for reducing energy consumption in municipal buildings and schools.

(b) Consulting Follow-up Program

Subsidized consulting assistance is available to investigate in more detail some of the energy problem areas identified during the energy audits. The program will provide subsidies of up to 90 % of the cost of hiring engineering consultants.

(c) Energy Workshops, Seminars and Conservation Handbooks

The Department through its Enersave Program will provide assistance in organizing and conducting energy conservation workshops and seminars for municipality and school board staff. In addition, a series of ten energy conservation handbooks is available at no cost.

2. **Energy Monitoring Program**

Municipalities and school boards will be assisted in setting up a system to monitor energy consumption in buildings. The simple system will enable municipalities to readily identify buildings with excessive energy consumption, determine likely causes, measure the effect of conservation programs, etc. Assistance is available upon request at no cost to the municipality.

3. **Municipal Conservation Programs**

The Department will assist municipalities in the development and implementation of an energy conservation program encompassing all municipal operations.

4. **Pilot Project Program**

The Department can financially assist municipalities, organizations and individuals in the demonstration of energy technologies new to Nova Scotia which either use renewable energy

sources or reduce energy demand. The equipment, materials, etc. demonstrated should not be in use in Nova Scotia but a significant potential market must exist here once its value is demonstrated.

5. **Other Programs**

Department staff are available to provide advice and assistance in setting up a variety of energy related programs including employee awareness programs and public education and information programs. Literature, posters, stickers, films and slide presentations are also available upon request.

For More Information Contact:

Nova Scotia Department of Mines and Energy
Enersave Program
P.O. Box 668
Halifax, Nova Scotia
B3J 2T3

PHONE: 424-3203

DEPARTMENT OF MUNICIPAL AFFAIRS

NOTE: Some of the grants in this section will not come into effect until 1980 though they have beeen anounced as government policy. Some details may change.

1. **Community Services Contribution Program**

The Department of Municipal Affairs administers the Community Services Contribution Program Agreement with Canada Mortgage and Housing Corporation. Under the agreement a sum of $9.20 million is available for the 1980 year to provide capital assistance to municipalities. This assistance is allocated to municipalities as a share of eligible project costs, including interim financing pending receipt of the grant. Allocations to particular municipalities are made by the Minister of Municipal Affairs on the advice of a committee composed of three representatives of provincial departments and two municipal representatives, upon application by municipalities.

The present agreement expires after 1980 but it is the intention of the parties to enter into a further longer range agreement. Details of the program may change.

For More Information Contact:

Mr. A. A. Cameron
Director
Municipal Advisory Services Division
Department of Municipal Affairs
P.O. Box 216
Halifax, Nova Scotia
B3J 2M4

PHONE: 424-5760

OR

Director
Grants and Finance Division
Department of Municipal Affairs
P.O. Box 216
Halifax, Nova Scotia
B3J 2M4

PHONE: 424-6642

2. **Education Property Tax Relief Grant**

The grant is equal to 100% of the residential portion of the municipal share of the shareable operating costs of education.

The shareable operating costs of education are those costs accepted in the order of the Minister of Education, under the Education Assistance Act for cost-sharing, or actual costs for shareable items if these are less.

The municipal share is the total amount in the Minister's order less the amount of provincial assistance specified in the order.

The grant is paid on the condition that it must be used to reduce the residential tax levy. No other use for this grant is permitted.

3. **Farm Land Grant**

Pursuant to Section 40A of the Assessment Act, land (excluding buildings) used for agricultural purposes is exempt from taxation. The statute provides that the Department shall pay a grant in respect of all such lands equal to $1.00 per acre in 1978 and increasing by 5 per cent per year thereafter.

The grant will be $1.1025 in 1980 and may be altered in 1981.

4. **Grants in Lieu of Taxes**

A feature of the new operating grant system (see item No. 5) is the payment of grants in lieu of full taxes that would be payable on provincial property if it were not exempt from taxation. Hospitals, educational institutions, and property of Crown Corporations — which have developed their own system of contributing to municipal revenues — are exempted. Beginning in 1980, the province will also pay a grant in lieu of taxes equal to 25 % of full taxes payable on residential property of post-secondary educational institutions.

5. **Municipal Grants: Operating**

Commencing April, 1980, the Department of Municipal Affairs will pay an unconditional operating grant, replacing the Agricultural Personal Property Grant, the Fisheries Personal Property Grant, and the General Grants to Cities, Towns and Municipalities. Differing needs for services and the ability of municipalities to pay are considerations in the new grant formula. More detailed information on this new grant system is contained in the publication "Grants to Municipalities, The New Grant System of the Department of Municipal Affairs" available from:

Research Division
Department of Municipal Affairs
P.O. Box 216
Halifax, Nova Scotia
B3J 2M4
(902) 424-5901

If Nova Scotia municipalities have any questions regarding their grant entitlement, they should contact:

Grants and Finance Division
Department of Municipal Affairs
P.O. Box 216
Halifax, Nova Scotia B3J 2M4
(902) 424-4382

6. **Municipal Grants: Capital**

A new capital grant program replaces the Municipal Services Act grants which were available for capital expenditures on water, sewer and paving; fire protection, police protection, garbage collection and disposal and street lighting service. The new capital grant is usuable for all capital purposes except schools, hospitals, social service and the administration of justice, since these projects are assisted by capital assistance programs of other provincial government departments. Greater details are given the publication "Grants to Municipalities". Refer to item No. 5 on page 13.

For More Information Contact:

Grants and Finance Division
(902) 424-4382

or

Municipal Advisory Services
(902) 424-5760

Mailing Address:

P.O. Box 216
Halifax, Nova Scotia
B3J 2M4

7. **Planning Act**

The Department financially assists municipal planning in two ways:

(a) Under Section 12(4) of the Planning Act, the Department may share in the cost of preparing a municipal development plan. The Department will pay 50 per cent of an agreed budget based on a complete work program.

(b) Under Section 24 of the Planning Act, the Minister may enter into an agreement with a District Planning Commission to share in the costs and expenses of the Commission. The extent of the Department's contribution is:

(i) fifty per cent of the usual operating costs of the Commission, including the cost of services to participating municipalities; and

(ii) up to 100 per cent of the costs of any additional assistance provided to the Minister in the preparation of a regional development plan.

8. **Transit Programs**

(a) Public Transit Assistance

Grants may be provided for capital and operating deficits for a coordinated regional transit system. Funds are also available for transit needs studies and demonstration projects designed to introduce innovative experiments leading to increased ridership and energy-effective savings.

(b) Transit for the Disabled

A study is now underway to recommend policy for providing assistance for public transit for the disabled. This policy, when developed, will be integrated into the province's overall transportation policy.

For More Information Contact:

Mr. L. R. Keddy
Assistant Director
Community Planning Division
Department of Municipal Affairs
P.O. Box 216
Halifax, Nova Scotia
B3J 2M4

PHONE: 424-4092

DEPARTMENT OF PUBLIC WORKS

Fire Protection Grants

Grants, based on a formula established by the Department, are paid to municipalities in which provincial schools, hospitals, and historic buildings of over $10,000 value are located. These grants are in consideration of fire protection services provided by the municipal units for buildings in the above categories.

In the Cities of Halifax and Dartmouth, a grant is paid in lieu of fire protection rates in consideration of the fire protection provided for provincial schools, hospitals, and historic buildings. These grants are in the amount that would normally be paid for fire protection by private owners of the property.

For More Information Contact:

Mr. Gordon Anderson
Director, Office Services
Department of Public Works
P.O. Box 54
Halifax, Nova Scotia
B3J 2L4

PHONE: 424-4176

DEPARTMENT OF SOCIAL SERVICES

1. **Administration of Municipal Social Assistance**

In order to upgrade the standards of administration, the Province pays 75 percent of all administration expenses or the provincial proportion at the Foundation Program rate, if the latter is greater than 75 percent.

2. **Child Welfare Services**

The cost of child welfare services for wards of Children's Aid Societies is apportioned as follows:

The total cost of ward supervision is borne by the Province. These costs are determined each year by the Minister of Social Services and are based on the cost of fielding one social worker per 50 wards.

Local municipal governments share 50 percent in the cost of maintenance for wards in foster homes with the Province bearing the remaining 50 percent. The current shareable daily

rate for wards in foster homes is $6.05 for children under ten years of age and $6.65 for children ten years of age and older. Maintenance for wards who are children of unmarried mothers is assumed in full by the Province.

To assist in defraying the cost of workers' salaries and travelling expenses for the provision of protection services, each municipal unit, through legislation, pays annually 30 cents per capita based on the last census to a society having jurisdiction within the municipal unit concerned, with a like amount being paid to the Department of Social Services if there is no Children's Aid Society having jurisdiction within the municipality. The Province pays to Children's Aid Societies in excess of 50 percent of the cost of protection services. Additional funds are obtained from voluntary contributions, financial campaigns and United Appeal.

All services to mentally retarded children, which include Foster Home Care for retarded children, the Nova Scotia Youth Training Centre and four Children's Training Centres for severely retarded children, are financed entirely by the Province.

The cost of maintenance of wards in child caring institutions is determined by a Rate Review Committee established within the Department of Social Services.

The total cost of Special Protection Services is assumed by the Province. These services include the operation of the Family Court, the salaries and expenses of the judges, and probation and aftercare services. The cost of maintaining children committed to training schools is paid at the rate of $350 per year per child by the municipality of settlement, with the Province covering the remaining costs. A per diem of $5.25 for maintenance is paid by the provincial government for the Foster Home Plan for children in need of special protection. Other costs such as clothing and medical costs are covered.

3. **Day Care Services**

Municipalities are authorized to provide day care services by virtue of Section 3 of the Day Care Services Act if so authorized by the Minister of Social Services. Financial assistance in the operation of day care services is governed by Section 5 of the Act:

5(1) Financial assistance may be granted by the Province or the Minister in accordance with the Canada Assistance Plan to or in respect of

(a) a day care centre registered under this Act; or

(b) a day care centre operated by one or more municipal units or an agent of one or more municipal units; or

(c) a child who attends a day care centre to which clause (a) or (b) applies.

(2) When the financial assistance under the Canada Assistance Plan is inadequate for the operation of a day care centre to which clause (a) or (b) of subsection (1) applies, the Minister may make grants of money annually or otherwise to defray the capital or operating costs of the day care centre for capital or operating costs.

(4) The Minister and one or more municipal units may make, enter and carry out an agreement or arrangement respecting the granting of financial assistance to or in respect of a day care centre registered under this Act or respecting the financing of a day care centre operated by or on behalf of the municipal unit or by the Minister.

The Department normally assists families using day care under the Day Care Services Act by sharing in the fee charged by the Day Care Centre. A sliding scale related to family income is used to determine how much the Department will pay.

4. **Homes For Special Care Operating Costs**

The Province prescribes minimum standards for Homes for the Aged and Adult Residential Care Facilities operated by municipal units, and reimburses municipal units for 66 2/3 percent of the per diem cost of maintaining persons in such homes on a needs test basis. The municipal units receive reimbursement at a rate of 66 2/3 percent for maintaining persons in licensed privately operated institutions who are unable to pay the approved rates. The municipal unit concerned must place the resident in these facilities. Regional Rehabilitation Centres (formerly County Mental Hospitals) receive 100 % cost-sharing from the Province.

5. **Homes For The Aged and Adult Residential Care Facilities Construction Costs**

The Province will repay to municipal units, through their claims, two-thirds of the amount necessary to meet principal and interest payments on loans incurred for the construction or furnishing of Homes For The Aged and in Adult Residential Care Facilities. Tax rebates for the construction of such homes come under the provisions of Section 45(1) of the Excise Tax Act.

In addition the Department of Social Services makes available a grant of $1,250 per bed for the construction of Homes For The Aged and Adult Residential Care Facilities that have been approved by the Minister of Social Services. Non-profit Homes For Special Care caring for residents whose maintenance is being cost shared by the Department of Social Services will have the necessary information provided to the federal authorities on their behalf to establish their eligibility for the Excise Tax Rebate.

6. **Municipal Social Assistance**

The Province reimburses each municipal unit for the maintenance payments issued to municipal assistance recipients in their own homes. The reimbursement is made to municipal units with organized social service departments at a minimum rate of 75 percent or the provincial proportion of the Foundation Program of Education, if the latter is greater than 75 percent. In units where there is not an organized social service department, the sharing is 66 2/3 percent.

For More Information Contact:

Mr. J. A. MacIsaac
Administrator
Rehabilitation and Community Services
Department of Social Services
Halifax, Nova Scotia
B3J 2T7

PHONE: 424-6762

DEPARTMENT OF TRANSPORTATION

1. **Highways in Cities and Towns**

Agreements may be made with towns and cities to pay a percentage of the cost of construction, reconstruction or maintenance of highways that form a connecting link in a main trunk highway of the Province or in a main highway leading into or through the town or city. The percentage is equal to the provincial proportion of the cost of the Foundation Program of Education in the city or town as determined from time to time under the Education Act, but in any case is not less than 50 per cent of the cost of the highway work.

The Minister may share more than 50 per cent of the cost of a bridge on a highway that forms a connecting link in a main trunk highway of the Province or in a main highway leading into

or through a city or town if the bridge exceeds ten feet in shortest length between the front faces of its end supports.

The Minister, for the purpose of providing a more direct or more expeditious route for traffic through a city or town, may construct and maintain a highway or a portion of a highway within the boundaries of a city or town.

2. **Sidewalks In Rural Municipalities**

The Minister, with the approval of the Governor in Council, may share the cost of sidewalks on a public highway right-of-way in any rural municipality. The sharing is similar to the method for sharing the costs of highway connecting links in towns and cities described in the first paragraph above.

3. **Snow Removal And Ice Control In Cities And Towns**

A contribution will be made to cities and towns by the Department towards the cost of snow removal and ice control on the total mileage of highway under agreement in each city or town. The contribution is an amount which has been determined by using the estimated cost of snow removal in the area and a percentage based on the average provincial proportions of the Foundation Program of Education.

4. **Suburban Subdivision Roads In Rural Municipalities**

The Department of Transportation's policy with regard to new subdivision roads provides that any new subdivision must receive the approval of the Department of Transportation for road layout. The roads or streets are built by the developer, including gravelling to Department of Transportation specification. When construction has been completed, the road is taken over, the right-of-way deeded to the Province and the road becomes a listed public road. At the request of the abutting owners the subdivision streets can be paved on a cost-sharing basis between the abutting owners and the Department of Transportation. In some municipalities agreements exist whereby the cost of paving is shared between the abutting owners, the Department of Transportation and the municipality.

5. **Village Streets**

Another policy exists for the paving of village streets. These are grouped generally into three classes:

Class I — Streets that form part of the general highway system of the Province in the sense that they lead from one geographical area to another and thus serve the general travelling public. These streets may be hard-surfaced to a width of 20 feet wholly at the expense of the Province provided they meet the required traffic warrant.

Class II — Streets that are not part of the general highway system, but are rather residential streets serving chiefly the people that reside thereon. These streets may be hard-surfaced on the basis of sharing the cost between the Province and municipality with the provincial portion based on the Foundation Education percentage but not less than 50 per cent of the cost. The municipality usually recovers its share of the cost from the abutting owners or developer.

Class III — Streets that not only service the people that reside thereon but also the general public because of the nature of certain public property located on the street, such as a public park, post office, school, or possibly a factory. These streets are dealt with on an individual basis and the cost-sharing of hard-surfacing will be agreed upon by the Department and other parties involved.

Arrangements for paving village streets are normally made with the municipality in which the village is located, and not with the village directly.

For More Information Contact:

The Regional Manager of the Department of Transportation in your area.

NOVA SCOTIA COMMISSION ON DRUG DEPENDENCY

The Nova Scotia Commission on Drug Dependency delivers services on a regional basis, with major input at the regional level and can work with municipalities to develop half-way houses, detoxification and follow-up programs as well as drug dependency policies for Municipal employees.

For More Information Contact:

Executive Director
Nova Scotia Commission on Drug Dependency
Workmen's Compensation Centre
4th Floor
5668 South Street
Halifax, Nova Scotia
B3J 1A6

PHONE: 424-4273

NOVA SCOTIA HOUSING COMMISSION

1. **Home Insulation Loan Program**

The Provincial and the Federal Governments have provided funds for low interest rate loans to improve the energy saving capacity of homes by the installation of insulation and related work and for conversion from electric heat. Maximum loan amounts are $2,500.00 and $3,000.00, respectively, for properties occupied prior to January 1, 1977 and are available for residential housing units in buildings of not more than three storeys.

2. **Housing Studies**

Studies are carried out to determine the housing requirements of various municipalities and the appropriate means of financing.

3. **Land Banking And Servicing Projects**

Financial assistance and management expertise are available to municipalities which are suffering from or which are anticipating, a shortage of residential land at reasonable or acceptable prices. This assistance frequently extends to the servicing of land which has been purchased with a view of filling the need for residential building sites.

4. **Native And Rural Housing Program**

This program is available through the Nova Scotia Housing Commission and Canada Mortgage and Housing Corporation and is used to provide assistance to commissions with a population of 2,500 persons or less in the construction of low-cost homes. The program provides for subsidies to reduce mortgage payments in relation to family income.

5. **Neighbourhood Improvement Program**

Funds are available through the Nova Scotia Housing Commission and Canada Mortgage and Housing Corporation to assist in the improvement of services and recreational facilities in seriously deteriorated neighbourhoods. The purpose of the program is to encourage and support efforts of municipalities to concert with neighbourhood residents toward the improvement of their physical environment and the development of social and recreational amenities. The funding for this program has been discontinued and only those applications which have received previous approval will be processed.

6. **Provincial Housing Emergency Repair Program**

The Provincial Government, through the facilities of the Nova Scotia Housing Commission, has provided funds to assist persons of low and fixed incomes to carry out emergency repairs to their homes. This assistance is available to persons with an income of $6,000 or less, living in housing conditions with a severe health or safety hazard. Grants are available to a maximum of $2,000 for work and materials in place.

7. **Apartment Conversion Program**

The Provincial Government through the facilities of the Nova Scotia Housing Commission has provided funds for assistance to increase the stock of apartment accommodations by converting unused portions of larger homes into apartments. Loans are available up to $5,000.00 per new apartment created, to a maximum of $20,000.00 for four new units. Interest rates will be 6 % for senior citizens who are not landlords, 8 % for those applicants having a combined spouses income of $12,000.00 per year or less and the Provincial borrowing rate for all others. The term of the loan will be up to 10 years. All units converted must be self-contained and constructed in accordance to the National Building Code.

8. **Small Loans Assistance Program**

The Provincial Government through the facilities of the Nova Scotia Housing Commission has provided funds to assist persons of low and fixed incomes to carry out house repairs, alterations, additions, and for the completion of a housing unit. Loans of up to $5,000.00 at 6 % interest are available to homeowner/occupants with a combined spouses income of $12,000.00 per year or less. The term of the loan will be determined by the amount of the loan and the applicant's ability to repay but will not exceed 5 years.

9. **Senior Citizens Assistance Program**

The Provincial Government through the facilities of the Nova Scotia Housing Commission has provided funds to assist senior citizens, 65 years of age or older, who wish to remain in their own homes but are unable to afford the repairs required to ensure the preservation of their home as a habitable unit. Assistance will be in the form of a grant for 75 % of the actual costs for work and materials in place but not to exceed $2,500.00. It will be the applicant's responsibility to pay the remaining 25 % of the costs. If the applicant is unable to afford the 25 % payments, a loan may be arranged under the Small Loans Assistance Program.

10. **Public Housing Projects**

Financial and management assistance are given to provide suitable public housing for low income families and senior citizens. Project development and financing is frequently carried out by the Commission or may be undertaken in partnership with Canada Mortgage and Housing Corporation. Municipal cooperation is sought in establishing the need for this housing, identifying sites and in assisting in the subsidization of operating costs. A grant in lieu of taxes is paid to the municipality which helps defray the municipality's share of the operating deficit.

11. **Residential Rehabilitation Assistance Program**

Loans are available to home owners earning $11,000 per year or less, landlords who agree to rent controls, non-profit corporations and cooperatives to assist in the improvement and repair of substandard dwellings. The program applies to home owners and landlords in areas participating in the Neighbourhood Improvement Program, in other areas through special agreements with the Province, and to non-profit corporations in any area.

12. **Self-Help Housing Program**

The Nova Scotia Housing Commission is again active in the area of mortgage financing for individuals wishing to construct their own homes. The program for those whose income is below $20,000.00 offers mortgages up to $33,000.00. There is no assistance on mortgage payments and the fundamental concept of the program is provision of the applicant's own sweat equity. Another feature of the program is an extensive education process through which individuals learn not only the administration details of the program but also are given advice in materials costing, purchasing and actual house construction.

13. **Family Public Housing**

Advice and assistance is also available for the development of non-profit rental projects by municipalities. Public non-profit groups finance projects (either new construction or the purchase and renovation of existing units) through NHA insured loans from private lenders. Canada Mortgage and Housing Corporation assists by writing the interest rate on the loan down to 2 % if required. If a municipality wants public housing it must form a public non-profit housing group which must be incorporated. The non-profit group submits information on the construction or acquisition and renovation project to the Nova Scotia Housing Commission. Financing is then arranged through a private lender and following completion of the project it is operated as a rental housing project with rent being charged according to the rent-to-income scale. The Federal, Provincial and Municipal Governments may share in the operating deficits.

For More Information Contact:

Mr. D. W. Kerr
Assistant Director of Field Services
Nova Scotia Housing Commission
P.O. Box 815
Dartmouth, Nova Scotia
B2Y 3Z3

PHONE: 424-6731

THE NOVA SCOTIA LIQUOR COMMISSION

1. **Grants In Lieu Of Taxes**

The Nova Scotia Liquor Commission is authorized to compute and disburse yearly grants in lieu of property taxes on Commission-owned properties and grants in lieu of business taxes on Commission-owned and leased premises on the following authorized formulae:

(a) Grants in lieu of property taxes: one and a half per cent of the total cost of land and buildings for each location.

(b) Grants in lieu of business taxes: four per cent on inventory of plant and equipment plus the average inventory of stock at cost for twelve months for each location as at March 31st of each year.

2. **Maintenance Of Persons Convicted Under the Liquor Control Act**

The Nova Scotia Liquor Commission is authorized under Section 163 of the Liquor Control Act to pay a per diem allowance of $4.00 for all persons in custody or committed to jail in respect of an offence against the Liquor Control Act.

For More Information Contact:

Mr. C. W. Zinck
Controller
Nova Scotia Liquor Commission
P.O. Box 8720, Station A
Halifax, Nova Scotia
B3K 5M4

PHONE: 454-5841

NOVA SCOTIA POWER CORPORATION

Section 16 of the Nova Scotia Power Corporation Act provides:

(1) The Corporation and its property are exempt from taxation under or pursuant to any Act of the Legislature.

(2) Where the Corporation owns not less than seventy-five per cent of the shares of any company, such company and its property and any subsidiary of such company and any property thereof are also exempt from taxation under or pursuant to any Act of the Legislature.

(3) The Corporation or any such company or any subsidiary thereof, exempt from taxation as aforesaid, shall annually pay to every municipal unit a grant, in lieu of any tax which would have been payable to the municipal unit but for this Section, equivalent to not less than two and one-half per centum of the retail electric revenue derived from customers in the municipal unit in the year immediately preceding the year in which the grant is made.

(4) Where the Corporation purchases an electric utility, the Corporation shall enter into an agreement, with the municipal units formerly serviced by the utility, providing for additional grants to minimize the revenue loss experienced by the municipal units as a result of the purchase; all previous agreements of this kind entered into by the Corporation are hereby ratified and confirmed and declared binding on the Corporation.

(5) Notwithstanding subsections (3) and (4), but subject to subsections (6), (7) and (8) the Corporation shall not be required to pay to a municipal unit as a grant an amount in excess of that received by the municipal unit in the taxation year 1976 from the Corporation or an electric utility subsequently purchased by the Corporation.

(6) Notwithstanding subsection (5), the amount paid by the Corporation as a grant to a municipal unit in the taxation year 1978 shall be increased in the amount of five per centum over that paid in the taxation year 1977 by the Corporation or an electric utility subsequently purchased by the Corporation.

(7) Subsequent to the taxation year 1978, the amount paid by the Corporation or an electric utility subsequently purchased by the Corporation as a grant to a municipal unit shall be increased each taxation year over that of the previous taxation year in the amount of five per centum until the taxation year 1981.

(8) The Governor in Council may by regulation change the amount of the grant effective for the taxation year 1981 and every third taxation year thereafter.

For More Information Contact:

Mr. E. A. LeBlanc
Secretary and General Counsel
Nova Scotia Power Corporation
P.O. Box 910
Halifax, Nova Scotia
B3J 2W5

PHONE: 424-6207

NOVA SCOTIA RESEARCH FOUNDATION CORPORATION

The Nova Scotia Research Foundation Corporation operates a research, development and scientific services laboratory to assist industry and government in the effective utilization of science and technology. Most work is undertaken on a contract basis. While the principal objective is to assist industry, many of the Foundation's capabilities are relevant to municipalities. For example:

Air Pollution — identification and measurement of particle fallout and continuous measurement of sulphur dioxide.

Water Analysis — water supply and effluent stream analysis.

Control of manganese in water supply.

Corrosion analysis and control.

Maps — tectonic, drainage, surficial geology.

Sound Level Measurements — noise surveys, indoors and outdoors. Technical assistance with noise problems.

Information & Reporting Systems — design and implementation.

Optimal Allocation Problems — solutions to scheduling, routing, allocation, blending and mixing problems using mathematical models.

Industrial Engineering Services — assistance in the diagnosis and solution of plant problems using economic, operational and statistical analysis.

For More Information Contact:

Mr. T. B. Nickerson
Vice-President
Nova Scotia Research Foundation Corporation
P.O. Box 790
Dartmouth, Nova Scotia
B2Y 3Z7

PHONE: 424-8670

ASSISTANCE TO MUNICIPALITIES BY WAY OF LOANS

1. **Municipal Hospital Loan Fund**

A fund from which the Province may lend to a municipality not more than 50 per cent of the cost of new construction or renovations to a hospital.

2. **Municipal Loan Fund**

A fund from which municipalities may borrow at rates fixed by the Governor in Council, generally at about the market rate. The fund is not intended as a substitute for borrowing on the open market, and, in fact, municipalities are not encouraged to make use of it. It is used when repayment should be over a term longer than 20 years and when municipalities have difficulty selling bonds on the open market.

3. **School Loan Fund**

A fund from which the Province may lend to a school board to assist in purchasing busses for the transportation of pupils to and from schools.

FINANCIAL ASSISTANCE AVAILABLE
FROM THE GOVERNMENT OF CANADA

GRANTS IN LIEU OF TAXES

1. **Air Canada**

Air Canada is taxable as any other ratepayer and pays taxes in the usual manner based on municipal valuation at current tax rates.

2. **Canadian Broadcasting Corporation**

(1) Grants in lieu of taxes will be made in respect to all Corporation-owned real property except:

(a) property leased by the Corporation;

(b) towers erected on or equipment installed on or in Corporation-owned property;

(c) corporation-owned property leased to other parties; and

(d) corporation-owned staff residences.

(2) Grants will not be made in respect of;

(a) business taxes;

(b) levies or charges considered by the Corporation to be other than levies or charges relating to real property; and

(c) services provided to other properties in the municipality but not provided to the Corporation's property.

(3) Grants will be computed on the general and school assessments and tax rates set by the municipality, adjusted:

(a) as required by the exclusions specified in item 2 hereof; and

(b) to be, in the opinion of the Corporation, comparable to those levied on similar properties in the municipality.

(4) Taxes levied on the occupants of Corporation-owned staff residences are to be paid in full with payment to be made either by the occupant directly or by the Corporation. In the latter event, the full amount paid by the Corporation is to be recovered from the occupant.

For More Information Contact:

Mr. H. K. Urbach, P. Eng.
Maritime Regional Engineer
Canadian Broadcasting Corporation
P.O. Box 3000
Halifax, Nova Scotia

PHONE: 422-8311 local 877

3. Canadian National

The Canadian National pays grants in lieu of taxes on land and certain improvements in the cities, towns and rural municipalities of Nova Scotia where there is property eligible.

For More Information Contact:

Mr. D. W. Blair
Vice-President
Canadian National Railways
8th Floor, CN Terminal Building
1234 Main Street
Moncton, New Brunswick
E1C 1H7

4. Federal Government Properties

The property of the Government of Canada is exempt from taxation under the provisions of the British North America Act. Section 125 of the Act states: "No Lands or Property belonging to Canada or any Province shall be liable to Taxation." This constitutional exemption is reflected in Section 3(a) of the Assessment Act.

The federal government makes payments in lieu of taxes with respect to many of its departmental properties, under the provisions of the Municipal Grants Act. Municipalities must apply for these grants, and the Act states specifically that no right to a grant is conferred by the Act. The Municipal Grants Act is administered by the Municipal Grants Division, Department of Finance, Ottawa, K1A 0G5.

Generally, grants are the equivalent of the taxes that would have been payable had the property been taxable, but there are a number of exceptions to this principle. The assessment base is subject to approval by the federal government to ensure that the assessment is in line with the assessment of similar privately-owned properties. The federal government does not pay business occupancy or personal property taxes. As well, where the property would normally be exempt under other provincial legislation, the grant is paid at the lowest prevailing tax rate regardless of what the classification of the property is.

The Minister of Finance may, in determining the amount of any grant to a municipality, deduct from the amount that might otherwise be payable

(a) an amount that, in the opinion of the Minister, represents

(i) the value of a service that is customarily furnished by the municipality to real property in the municipality and that Her Majesty does not receive or accept in respect of federal property in the municipality, or

(ii) the value of a service customarily furnished by municipalities that is furnished to taxable property in the municipality by Her Majesty; and

(b) such other amount as the Minister considers appropriate having regard to the existence of any special circumstances arising out of any heavy concentration of federal property in the municipality.

A number of types of federal property are excluded from the real property tax grant base. These are:

(a) real property forming part of an undertaking in respect of the conservation, irrigation, reclamation, rehabilitation or reforestation of land;

(b) a park, historical site, monument, museum, public library, art gallery, or Indian Reserve;

(c) an improvement to land or structure that is not a building designed for the shelter of people, plant or movable property;

(d) an improvement to land or structure forming part of any defence establishment that, in the opinion of the Minister, is a self-contained defence establishment;

(e) real property under the control, management or administration of the National Railways as defined in Chapter 39 of the Revised Statues of Canada, 1952, or a corporation, company, commission, board or agency established to perform a function or duty on behalf of the Government of Canada;

(f) except when otherwise prescribed by the Minister, real property owned by Her Majesty and leased to or occupied by a person from whom, by reason of his interest in or occupation of that real property, a municipal taxing authority may collect real estate tax; or

(g) the Houses of Parliament and grounds, although a special grant is made thereon pursuant to Section 7 of the Act.

Transitional grants, declining to zero in the fifth year after the purchase, may be made where property of types (b), (c) or (d) is acquired by the federal government.

A grant may be made to a municipality equal to the unpaid principal amount of the cost of any local improvement that has been specially assessed against federal property. For this purpose only, property of types (b), (c) and (g) are not excluded from the grant base.

The federal government may also make a grant in lieu of a development tax or redevelopment tax in instances where federal property is situated within a specifically defined area of a municipality in which a compulsory levy is payable by the owners of taxable property. The levy must be in the nature of a real property tax, assessed at a uniform rate and imposed for the purpose of financing all or part of the capital cost of constructing or reconstructing a major municipal service within the defined area.

Crown corporations, commissions, boards and agencies pay their own grants in lieu of taxes.

5. **National Harbours Board**

The National Harbours Board pays grants in lieu of taxes on land and certain improvement in the cities, towns and rural municipalities of Nova Scotia where there is property eligible. The payments are made under the provisions of the National Harbours Board Act on the basis which is generally not less substantial than that provided in the Municipal Grants Act concerning payments on departmental properties.

AGRICULTURE CANADA

Although no direct financial assistance is available to municipalities from Agriculture Canada, grants and loans are available to agricultural societies.

Grants For Listed Fairs and Exhibitions

Grants are available for the promotion of agricultural production and marketing to listed fairs and exhibitions. The money may be used to pay judges' fees, junior activities, permanent improvements and for prizes in

livestock classifications. Prize money assistance is given to competitive beef, dairy cattle, sheep and swine shows held at these exhibitions.

For More Information Contact:

Mr. L. A. Soucy
A/District Director, Livestock Division
Production and Marketing Branch
Terminal Plaza Building
5th Floor, 1222 Main Street
P.O. Box 310
Moncton, New Brunswick
E1C 8L4

CANADA MORTGAGE AND HOUSING CORPORATION

Under the provisions of the National Housing Act, Canada Mortgage and Housing Corporation (CMHC) promotes the improvement of housing and living conditions in Canada through several programs of loans and assistance:

1. **Community Services Contribution Program — (Section 54.1)**

The federal government and the provinces have agreed to adopt a global funding approach to federal financial aid to municipalities by consolidating the Neighbourhood Improvement Program, the Municipal Infrastructure Program and the Municipal Incentive Grant Program into one Community Services Program.

The federal and Nova Scotia governments have signed an agreement covering the operation of this new program. For more information, refer to the Department of Municipal Affairs information, page 12.

2. **Graduated Payment Mortgage — (Section 6)**

A form of mortgage in which payments start at a relatively low level, gradually increase, and then level out. Available for new construction and existing houses up to a maximum house price.

3. **Housing Research and Community Planning — (Section 35 and 37)**

C.M.H.C. may make arrangements with a province or a municipality, with the approval of the government of the province, to conduct special studies relating to the condition of urban areas, to means of improving housing, and to the need for additional housing for urban redevelopment.

4. **Low Income Housing Assistance – Non-profit Continuing Cooperatives — (Section 6 and 56.1)**

N.H.A. mortgage insurance on loans of 100 percent financed through approved lenders with a federal interest rate reduction to two percent. Start-up funds for initiation and development of the group and the proposal are available through Section 37.1.

5. **Low Income Rental Housing -- Non-profit Corporations — (Section 6 and 56.1)**

N.H.A. mortgage insurance on loans of 100 percent financed through approved lenders to non-profit organizations with a federal interest rate reduction to two percent. Start-up funds are also available.

6. **Low Income Rental Housing -- Provincial and Municipal Non-Profit Corporations — (Section 6 and 56.1)**

N.H.A. mortgage insurance on loans of 100 percent financed through approved lenders to provincial and municipal non-profit corporations and a federal interest rate reduction to two percent. The Nova Scotia Housing Commission has the lead role.

7. **Municipal Incentive Grant Program — (Section 56.2)**

Grants of $1,000.00 per eligible housing unit are available to municipalities approving the construction of medium density housing of modest price and size, provided the project was started prior to December 31, 1978.

To be eligible for the grant, dwelling units must be constructed for permanent residency, be self-contained, and be connected to piped water and sanitary sewers. For lands that have been serviced for at least five years, the eligible density is 25 to 111 units per net hectare, and for other lands the density is 25 to 75 units. There are also limits on the size of the units and the value must not exceed A.H.O.P. price limits.

8. **N.H.A. Mortgage Insurance — (Section 6)**

C.M.H.C. provides insurance to lenders to enable them to provide 95 % financing on new or existing housing.

9. **Public Housing — Section 40 and 44**

Contributions of 75 percent of capital costs and operating losses for the construction, or acquisition and conversion and administration of housing for public housing purposes.

10. **Residential Rehabilitation Assistance Program -- Non-Profit — (Section 34.1)**

A forgiveable loan of up to $3,750.00 for family housing units or up to $2,000.00 for each unit of hostel or dormitory accommodation available from C.M.H.C. for non-profit continuing cooperatives, non-profit corporations and provincial and municipal non-profit corporations who have arranged for rehabilitation loans from private lenders.

11. **Residential Rehabilitation Assistance Program — (Section 34.1)**

Loans, with maximum forgiveness of $3,750.00, to improve the housing conditions of low and moderate income homeowners in urban and rural Neighbourhood Improvement areas, where acceptable minimum occupancy and maintenance by-laws are in effect. Administration may be handled in whole or in part by a municipality or delivery group.

A forgiveable loan of up to $2,500.00 is available to landlords who arrange for rehabilitation loans from private lenders to improve the housing conditions in the aforementioned areas.

12. **Student Housing — Section 47**

Loans of up to 90 percent of the cost of construction, acquisition and conversion, or renovation of student housing are available to provinces, municipalities and their agencies as well as to universities, hospitals, school boards, cooperatives and charitable corporations. The province concerned must approve any loan.

For More Information Contact

Elaine Kent Evans
Social Development Officer
Canada Mortgage and Housing Corporation
7001 Mumford Road, Suite 300
Halifax, Nova Scotia
B3L 4N8

PHONE: 454-8352

DEPARTMENT OF THE ENVIRONMENT

Assistance For Small Craft Harbours

Under the Marina Program, the Small Craft Harbours Branch has, under approved application, entered into cost-sharing agreements with provincial and municipal governments and the private sector for the provision of public recreational boating facilities. Under the agreements, the federal government agrees to fund major capital works such as dredging, breakwaters, etc., up to a total federal contribution equal to the amount agreed to be spent by the provincial and municipal governments or the private sector; i.e. for shore based facilities, floats, etc.

Under the Tourist Wharf Program the federal government provides for the construction of wharves, and launching ramps. The facilities are provided on a one-time-only basis with total expenditures not to exceed a maximum of $15,000 for each wharf.

The facilities provided by the federal government are constructed by or under the supervision of the Department of Public Works on behalf of the Department of the Environment.

A new Fisheries and Recreational Harbours Act was proclaimed on October 5, 1978. The department is now in the process of formulating a new National Recreational Policy.

For More Information Contact:

Mr. D. A. Kean, P. Eng., Director
Small Craft Harbours Branch
Maritimes Region
Fisheries and Marine Service
Fisheries and Oceans
P.O. Box 550
Halifax, Nova Scotia
B3J 2S7

National Historic Parks and Sites

Parks Canada has an ongoing program to assist municipal and provincial governments as well as non-profit private organizations in the acquisition and restoration of reconstruction of nationally important historic structures. An agreement is negotiated with the parties concerned to fit the specific requirements of each project. All such agreements contain similar provisions concerning the acquisition, restoration and reconstruction of each site, although variations do occur to accommodate particular cases. Parks Canada can, however, only become involved with those structures which have been declared to be of national historic or architectural significance. This declaration is made by the Minister on the recommendation of the Historic Sites and Monuments Board of Canada. The Board fulfills the roll of an independent jury in determining the significance of persons, places, events and structures, and acts as an advisory body to the Minister on historical matters.

The criteria on which sites are assessed by the Board require that they be closely associated with events which, or people who, have significantly shaped Canadian history. Moreover, a building may be declared of national significance due to its great age and because it is an outstanding example of period architecture of which few still remain. If the Board recommends favourably, and if the Minister accepts the recommendation, it is then possible for Parks Canada to become involved. In the vast majority of cases this involvement is limited to commemoration by means of a plaque or distinctive monument, and only in certain rare cases where the site is of exceptional significance (such as Lower Fort Garry in Manitoba or the Walls and Gates in Quebec City) will the Board recommend preservation.

Agreements are entered into under the authority vested in the office of the Minister by the Historic Sites and Monuments Act. In general, the Department may contribute up to 50 % of the cost of acquisition and restoration if title to the property is to be held by the second party; up to 50 % of the cost of restoration if the second party owns the property and up to 75 % of the restoration costs if the historic property should happen to be owned by the Crown in right of Canada. The second party to the agreement is responsible for the work to be done and lets any necessary contracts; if required, Parks Canada may provide expert advice on restoration engineering and on architectural detail. Payments of financial contributions are governed by the type of agreement arranged. If no acquisition costs are involved, normally the initial contribution is a nominal one, and the remaining predetermined amount paid on the basis of certified expenditures submitted to Parks Canada. The final payment is not made until the project is completed to the satisfaction of the Minister. Once the historic place is restored the second party, under the terms of the agreement, is obligated to maintain and operate it at their own expense over a stated period of time for the benefit of the general public.

An example is an innovative project in Halifax under which Parks Canada has contributed approximately one million dollars for the exterior restoration of seven waterfront buildings which had been declared of national historic importance and which now form part of an urban renewal scheme. The project has been carried out by a private company, Historic Properties Limited, which leases the lands from the City of Halifax and is responsible for the restoration and modification of the building interiors to accommodate modern office space and commercial business ventures. A unique feature of this project was that there existed an agreement whereby Central Mortgage and Housing Corporation (CMHC) acted as the Department's agent with the City of Halifax and the private company on matters relating to the project.

Federally-owned National Historic Sites are exempt from payments in lieu of taxes. However, contemporary structures, such as staff housing, located outside of the National Historic Park or Site boundaries, may be subject to grants in lieu of taxes.

For Further Information on Parks Contact:

Director, Atlantic Region
Parks Canada
Historic Properties
Upper Water Street
Halifax, Nova Scotia
B3J 1S9

PHONE: 426-3405

DEPARTMENT OF JUSTICE

The Department of Justice will pay the salaries of law students hired by individual police forces during summer months under a program designed to promote understanding between the legal profession and the police, as well as between young people and the police. The Canadian Association of Chiefs of Police administers the program.

For budgetary reasons, the number of participating municipalities is limited and applications by interested municipalities for participation in the program should be submitted prior to November of any given year. The salary paid to a student is related to the terms of employment as set out between the employer Police Force, the Department of Justice and the Canadian Association of Chiefs of Police.

For More Information Contact:

Mr. J. W. Paul Laurin
Executive Secretary
Canadian Association of Chiefs of Police
Suite 1002
116 Albert Street
Ottawa, Ontario
K1P 5G3

DEPARTMENT OF NATIONAL DEFENCE

1. **Capital Assistance in Construction Projects**

Where benefits to the Department will arise from a municipal construction project, by providing services to personnel of the Department or their dependents or to Department property, the Department may provide capital assistance contributions.

Included in this activity are school construction projects involving new schools, additions to schools and upgrading of school facilities, and such other projects as the improvement or establishment of municipal facilities, for example, a fire hall, that will benefit the Department.

The projects are funded on the basis of cost-sharing agreements. The Department's portion is expressed as a percentage of the total cost of the project with a maximum contribution stated. Payment is whichever sum is the least.

Payments are made directly to the municipality responsible for the construction project in accordance with the terms of the related agreement.

2. **Purchase Or Sale of Utilities and Municipal Services**

The Department will pay municipal or other authorities for the utilities and services required for the operation of departmental facilities. Utilities are purchased in accordance with a formal contract or agreement which is subject to normal review as to rates.

In areas where no other source of supply for utilities is available, the Department may supply certain utilities on a cost-recoverable basis. Claims are submitted by the Department directly to the municipality or public utility commission concerned for utilities supplied, and payments are made for utilities purchased directly by the Canadian Forces Base or station concerned.

For More Information Contact:

Commander G. J. Maloney
Office of Public Relations
Department of National Defence
6 Ahern Avenue
Halifax, Nova Scotia
B3K 2X0

PHONE: 422-6401

DEPARTMENT OF REGIONAL ECONOMIC EXPANSION (DREE)

The Department of Regional Economic Expansion does not provide direct financial assistance to municipalities. However, some of the subsidiary agreements signed, in particular the Strait of Canso Subsidiary, the Halifax-Dartmouth Metro Subsidiary, and the Industrial Development Subsidiary, enable the Department to provide funds, throughout the province, for specific development projects, planning, and for municipal infrastructure needs related to development opportunities. Other subsidiaries currently being negotiated between the Department and the province may contain similar types of assistance at selected municipal centres.

Subsidiary agreements are signed under the umbrella framework of the General Development Agreement which was signed on September 12, 1974.

The overall objectives of the General Development Agreement are:

(1) to encourage the expansion or maintenance of viable, long-term employment opportunities and an optimum quality of life within Nova Scotia;

(2) to increase the earned incomes of the people in Nova Scotia;

(3) to assist in the development of a dynamic and creative provincial economy which will encourage the growth and stability of economic activity in Nova Scotia.

DREE assistance is not intended to assist communities as such, but rather to support economic development opportunities. Only where community infrastructure is considered to be essential to the viability of the development opportunity can DREE provide any assistance.

See also Nova Scotia Department of Development.

For More Information Contact:

Mr. Brian Gallivan, Director
Federal-Provincial Development Agreements Branch
Nova Scotia Department of Development
P.O. Box 519
Halifax, Nova Scotia
B3J 2R7

PHONE: 424-4514

EMPLOYMENT AND IMMIGRATION CANADA

1. **Canada Manpower Training Program**

The objective of CMTP is to adapt Canada's human resources to her manpower needs. The two basic functions of training are:

(1) to provide individual workers with opportunities for better paid, more satisfying employment;

(2) to satisfy the needs of business and industry for suitable skilled workers.

The goals of CMTP are:

— reduction of regional disparity

— direct reduction for short-term or seasonal unemployment

— provision of opportunities for the chronically unemployed, and other special needs clients

— support of economic development strategies.

The Commission purchases/supports training through two avenues:

— institutional (public and private schools, community colleges and vocational centres)

— industrial (contracts with employers and employer associations).

The responsibility for designing and conducting institutional training rests with the provinces and various training institutions.

2. **Canada Manpower Consultative Service**

The Canada Manpower Consultative Service encourages management and labour to work together to bring about manpower adjustments needed because of economic and technological change within an industry, plant or other enterprise. It can provide technical, consultative and financial aid to management and labour to assist in the development of constructive solutions to manpower adjustment problems.

The service is based on three general principles:

(1) Research and advance planning to determine the specific manpower implications of the coming change and the private and public adjustment measures that need to be taken;

(2) Consultation between labour and management to allow workers to take part, through their chosen representatives, in developing adjustment plans to meet their needs;

(3) Coordination of private and public adjustment measures to ensure that the full range of government manpower programs is available to complement private measures developed by labour and management.

3. **Canada Manpower Industrial Training Program (CMITP)**

The CMITP enables the federal government to provide incentives for the expansion and improvement of employee training programs to increase productivity and reduce unemployment.

All employers and employer associations are eligible to apply for assistance under the CMITP except federal, provincial and municipal governments and those agencies financed from tax revenues such as school boards and police and fire departments. Public agencies whose income is derived from fees and sales such as public utility and transportation companies may apply, as may provincial and municipal departments and agencies involved in the training of clients with special needs.

Two types of training costs may be reimbursed; direct costs of training and trainee wages.

Direct training costs are normally reimbursed only for the off-the-job elements of training. Reimbursement of trainee wages normally ranges from 40 percent to 85 percent of the wages actually paid. The highest rate of reimbursement will apply when the trainee is, or will shortly become, unemployed and simply lacks marketable skills.

4. **Canada Works Program**

The Canada Works Program (CW) was designed to utilize the expertise of local organization in the development and management of projects that create new short-term employment opportunities.

The objective of the Program is to get needed work done and public benefits produced by people whose energies and talents are temporarily surplus to private sector needs. The jobs created by the projects should also be designed to provide project participants with work experience that will assist them in securing other employment after their participation on a project.

To be funded, projects must:

(1) create new jobs matching the skills of the locally unemployed;

(2) create jobs over and above those that normally exist in the community;

(3) create jobs designed to maintain or increase the skills of project employees;

(4) provide worthwhile services or facilities to the community that do not duplicate or compete with existing services or facilities;

(5) demonstrate that they can be completed within the proposed time frame;

(6) demonstrate that they will not create a dependency after CW funding ceases;

(7) be of a non-profit nature.

Any established organization, partnership or corporation may submit an application. Municipalities and other primarily tax-supported groups are not eligible to sponsor projects unless they can establish that the proposed activities will be in addition to their normal, on-going activities and responsibilities. Federal and provincial government departments or agencies are not eligible to apply.

5. **Developmental Uses of Unemployment Insurance Funds**

Developmental Use of Unemployment Insurance Funds experiments began in 1978 with direct job creation projects in which Umemployment Insurance claimants are offered the opportunity to voluntarily participate in productive activity in areas where short-term alternative employment prospects are poor.

The objective is to use income maintenance expenditures more imaginatively and effectively in developing the country's human resources and in making continued use of the skills of workers during periods when they are laid off. This approach contributes to the maintenance of an intact work force from which workers could return to their original jobs or to new employment opportunities resulting (directly or indirectly) from the operation of such projects.

Job counselling and job search assistance continue to be available to claimants during their participation in the program in order to facilitate movement to private sector jobs as soon as such jobs become available.

This program is currently in the pilot project stage and is not yet available for general application.

6. **Economic Growth Component**

The Economic Growth Component (EGC) of Canada Works, funds projects and programs proposed by federal departments and agencies which directly and/or indirectly result in the creation of continuing employment in the private sector. Agencies are required to demonstrate that proposed activities would not occur within an appropriate time frame without EGC support, and that proposals represent new initiatives rather than an increased level of funding for on-going programs.

7. **Emergency Response Feature**

Under extraordinary circumstances, such as a natural disaster or unexpected shutdown of a major employer in a small town, projects can be funded outside the normal application/approval cycle to aid affected workers.

8. **Employment Tax Credit Program**

The Employment Tax Credit Program introduced March 8, 1978, by the Government of Canada is designed to stimulate employment in the private sector of the economy. The program provides a tax advantage to employers who hire unemployed individuals to fill newly created jobs which are in addition to their normal work force.

The tax advantage is calculated at the rate of $1.50, $1.75 or $2.00 per hour to a maximum of 40 hours a week for each eligible employee. The rate is determined by the geographic area of Canada in which the job is initially located. In Nova Scotia, the tax rebate is calculated at $2.00 per hour.

The tax advantage, which is in the form of a tax credit, is deductible from Federal Income Tax otherwise payable. It is, however, taxable and an equivalent amount must be added to the taxable income of your business. If your federal income tax payable is less than the total amount of the tax credit earned in the year, you may carry all or part of the tax credit forward for up to a maximum of 5 years. However, the tax credit is neither transferable nor refundable. You cannot give the credit to someone else nor are you entitled to a cash refund for the unused portion.

You can participate in this Program if your business has been operating in Canada for at least 12 months. Any branch or subsidiary is eligible after it has been in operation for 12 months.

9. **Local Employment Assistance Program (LEAP)**

The objective of LEAP is to increase the self-sufficiency of workers who are unable to compete for regular employment and are chronically unemployed due to personal disadvantage or to structural deficiencies in the labour market.

This objective is accomplished by providing funds to individuals, groups and organizations for the purpose of either:

(1) Providing the chronically unemployed with the work skills and integrational abilities necessary for them to find, fill and retain jobs in the regular labour force; or

(2) Creating long-term jobs that they will fill.

The objectives of LEAP are delivered through the development and establishment of projects which either train individuals for the regular labour market (Preparation Projects) or become small, independent businesses (Retention Projects). Each fiscal year national and regional priorities are set and a development strategy is designed for potential new project starts. Target group, activity, locale, type of project, and cost/budget must be considered.

Projects may operate for up to three years after a developmental phase of up to 12 months. At the end of LEAP funding, projects are expected to either produce sufficient revenues to cover their operating costs, to have negotiated continued funding from another agency, or to close down their operation.

10. **Outreach Program**

The objective of the Outreach Program is to improve, with the help of community-based agencies, the employability and employment of individuals who experience special difficulties

competing in the labour market and who are not able to benefit effectively from the services offered by their Canada Employment Centre.

The essential purpose of Outreach is to complement, and effectively extend, regular services of Employment and Immigration Canada to such groups.

The Outreach Program provides financial support to projects organized by outside groups, agencies and organizations. A formal Agreement is entered into between Employment and Immigration Canada and the project sponsor and calls for scheduled payments upon satisfactory compliance with the terms of the Agreement.

11. **Youth Job Corps**

The Youth Job Corps was introduced to provide employment opportunities for unemployed youth, through projects developed by federal government departments and agencies. The Youth Job Corps incorporates the former summer job corps program, and is comprised of two components:

(a) Student Summer Projects

(b) Non-student year-round projects

Under the Youth Job Corps Program, Federal Departments/Agencies are invited to sponsor short-term projects and to enter into a contribution arrangement with Project Leaders who become employers of teams of young people, primarily students, to work in their communities on projects relating to Government priorities. For example, participants may work on activities which deal with energy conservation, prevention of juvenile delinquency, promoting awareness of environmental problems, and the promotion of physical fitness.

12. **Work Sharing (Experimental)**

Work Sharing is an alternate to layoff in dealing with temporary reductions in production requirements. For example, an establishment with a 40-hour work week facing a 25 percent reduction in production could employ its total work force on a 30-hour week basis (a 25 percent reduction) instead of laying off one-quarter of them. Such work sharing would be encouraged and facilitated by topping up employees' reduced wages with the unemployment insurance benefit (work sharing benefit) appropriate to the loss in regular or normal working time in the week.

13. **Young Canada Works**

The Young Canada Works Program (YCW) was designed to reduce student summer unemployment. This Program enables established organizations to sponsor employment generating projects in areas of community needs.

The jobs should be designed to facilitate students' future access to the labour market by enabling them to test possible career interests and to obtain practical experience in a broad choice of fields.

Projects must be of a non-profit nature. They must create at least 3 full-time jobs for six consecutive weeks of operation and may operate for up to 18 weeks between the month of May and September. When approved, the sponsor of the project is required to utilize the services of the Canada Manpower Centre/Canada Employment Centre (CMC/CEC) in the hiring of project staff.

For More Information Contact Your Nearest
Canada Manpower Centre/Canada Employment Centre

HEALTH AND WELFARE CANADA

In all cases, municipalities should consult with the appropriate provincial government department (Public Health, Social Services or Education) before communicating directly with the Department of National Health and Welfare.

1. **Family Planning Grants**

Grants are available to municipalities, including school boards, to assist in developing family planning services and other related projects. The following program areas are available to municipalities:

(1) short-term aid to establish new and to expand and improve existing family planning services;

(2) demonstration projects to increase public awareness and to facilitate availability of family planning services;

(3) training projects to train health and welfare agency staff in the effective delivery of family planning services; and

(4) research projects: studies whose findings are likely to facilitate availability and increase public awareness of methods and services, and to use existing resources more effectively.

Grants are paid for periods not exceeding one year at a time. Grants are intended to cover only essential operating costs. Changes in an approved expenditure pattern require the Department's approval.

2. **National Health Research and Development Program**

In order to stimulate and support health research, demonstration and research training projects of national interest, grants may be made available to support certain research programs undertaken by, among others, local health agencies. These programs include demonstration projects; innovative service projects; preliminary development projects; special health care programs; prevention of disease, disability and death; and community-base studies. Any interested municipality should contact the Department of Health, Halifax.

3. **National Welfare Grants**

The Department makes grants to provincial and municipal welfare departments to assist in the development and strengthening of welfare services in Canada. The following program areas are considered for support:

Demonstration Projects (innovative):

(1) activities relating to public assistance
(2) family and children's services
(3) rehabilitation services
(4) services to the aged
(5) community correctional services
(6) social planning

Demonstration Projects (developmental):

(1) community development
(2) social development projects operated by disadvantaged groups
(3) youth or other group alienation projects

(4) preventive services
(5) projects relating to changes in welfare legislation and services
(6) integration of services
(7) projects relating to new problem areas which may emerge in the future

Project grants are not available for capital expenditures. Project grants also are not available for staff employed on a regular basis by an agency (except where additional staff are hired to compensate for the time any individual staff member devotes to a project), nor for regular, on-going operating expenses of the agency. Staff of the Welfare Grants Directorate are available to assist agencies with the identification, development, implementation and evaluation of projects. For further information contact the Nova Scotia Department of Social Services, Halifax.

For More Information Contact:

Mr. S. R. Kenny
Director of Administration
Nova Scotia Department of Health
P.O. Box 488
Halifax, Nova Scotia
B3J 2R8

PHONE: 424-8694

INDIAN AND NORTHERN AFFAIRS

1. **Agreements With Provinces and Municipalities For The Provision of Forests or Municipal Fire Protection**

For certain locations, Parks Canada will negotiate agreements providing for forests or municipal fire protection to national or nationsl historic parks where assistance is required from a provincial or municipal agency. The agreements provide for the payment of an annual sum to the agency by Indian and Northern Affairs.

2. **Capital Costs of Schools Serving Indian Students**

The Department of Indian and Northern Affairs, through the Indian and Inuit Affairs Division, provides some capital assistance for schools that serve a significant number of Indian children.

The legal authority of the Minister of Indian and Northern Affairs to enter into agreements with provincial and local school authorities for the education of Indian children is defined in the Indian Act, Section 114(1), invoked in submissions to the Governor in Council for authority to make capital contributions for the construction of provincial schools, for the payment of tuition fees, and in developing agreements with school boards.

Section 114(1) states:

The Governor in Council may authorize the Minister, in accordance with this Act, to enter into agreements on behalf of Her Majesty for the education in accordance with this Act of Indian children, with

(a) the government of a province. . .

(b) a public or separate school board, and

(c) a religious or charitable organization.

Agreements may provide for the pro rata cost sharing of school accommodation and the operational costs of providing education of Indian pupils attending provincial schools.

In actual practice Indian and Northern Affairs will enter into such agreements only when consent is given by the Indian parents whose children are involved and when representatives of the parents have been fully involved in the negotiations leading to the signing of agreements.

For More Information Contact:

Mr. C. S. Thompson
Director General
Indian and Inuit Affairs
P.O. Box 160
Amherst, Nova Scotia
B4H 3Z3

PHONE: 667-3818

REVENUE CANADA

1. **Gasoline Sales Tax Reimbursement**

Section 47 of the Excise Tax Act states that where gasoline has been purchased by a municipality for the sole use of the purchaser and not for resale and the tax has been paid in respect of such gasoline, the Minister may, on application in writing by the purchaser to the Minister made within four years from the time the gasoline was purchased, in such form and and such manner as the Minister prescribes, pay an amount equal to that tax, to the purchaser.

2. **Sales Tax Exemptions:**

(a) Municipal Water Distribution Systems:

Part XII of Schedule III of the Excise Tax Act provides a sales tax exemption for goods used as part of a municipal water distribution system. This provision includes all goods that form an integral or component part of a municipal water distribution system.

Intake lines at the source of supply, screens, pumping equipment, pipes, valves and fittings to transmit the raw water to the filtration plant, reservoirs and water towers, water mains, hydrants and other goods forming part of the distribution system qualify for sales tax exemption.

Municipalities are not licensed for their production of potable water. As a result they must obtain pipe, pipe fittings and valves, hose or tubing and fittings, electric wire, cable and conduit, for use in conjunction with production equipment installed in the water treatment plants, on a tax paid basis. However, there is provision for municipalities to claim refund (memorandum ET 313, Refunds) of the tax when these items are incorporated into production equipment installed in their water treatment plants.

(b) Incinerators Owned Or To Be Owned By A Municipality

Section 46(2) of the Excise Tax Act states:

Where,

(a) materials for use exclusively in the construction of, or

(b) machinery or apparatus (including equipment to be installed in a chimney or smoke stack) and repair and replacement parts therefor (but not including motor vehicles, attachments therefore or office equipment) for use directly and exclusively in the operation of

an incinerator owned or to be owned by a municipality and used or to be used primarily for the incineration of waste materials for the municipality, have been purchased by or on behalf of the municipality for its own use and not for resale and the tax imposed by Part V has been paid in respect of such materials, machinery or apparatus, equipment or parts, the Minister may, upon application by such municipality in such form as the Minister prescribes, made to the Minister within two years from the time the materials, machinery or apparatus, equipment or parts were purchased, pay to such municipality an amount equal to that tax.

(c) Culverts

A municipality may obtain culverts without payment of sales tax. Multi-purpose materials such as cement, brick, etc., required for the construction of culverts must be obtained sales tax paid. However, the municipality may recover by refund claim the sales tax paid on those materials used exclusively in the construction of culverts.

(d) Fire Fighting Equipment

The exemption for fire fighting equipment applies to equipment at a price in excess of five hundred dollars per unit specially designed for use directly to extinguish fires. It covers units commonly known as fire engines and pumpers at a price in excess of five hundred dollars but does not include salvage and rescue units equipped at time of purchase or importation with items such as stretchers, axes, resuscitators, life nets, etc. Automobiles and ordinary motor trucks, such as van-type motor vehicles, ambulances, pick-up trucks, panel trucks, platform trucks, (unless the trucks qualify for sales tax exemption under the provisions of Section 1 of Part XVII of Schedule III which exempts trucks with a gross vehicle weight rating of sixteen thousand pounds or more), fire chief automobiles and station wagons are precluded from this exempting provision. This exemption is not extended to fire alarm systems, emergency power generators and items to prolong or save life such as resuscitators, inhalators, life nets, life jackets, blankets, tarpaulins, rope, boats, breathing apparatus, and stretchers.

There is also an exemption for fire hose including adapters, play-pipes, Siamese connections and couplings for use with fire hose. It does not include booster hose, hose plugs and hose caps, or any valves used on hydrants or pumpers but is extended to valves used between lengths of fire hose.

(e) Fire Truck Chassis for the Permanent Attachment of Fire Fighting Equipment For Use Directly in Fire Fighting

This exemption applies to the purchase or importation of fire truck chassis and standard motor truck chassis for the permanent attachment thereon of fire fighting equipment. Reference is also made to Section 1 of Part XVII of Schedule III of the Act which exempts trucks with a gross vehicle weight rating of sixteen thousand pounds or more with effect from November 19, 1974.

(f) Water Distribution, Sewerage and Drainage Systems

The exemption is limited to goods that form an integral or component part of the system. Sewage treatment plants are considered to be part of a sewerage and drainage system. Sewage treatment equipment for incorporation into sewerage systems or sewage treatment plant may be obtained by municipalities exempt from tax.

Municipalities are not entitled to purchase or import multi-purpose building materials such as brick, lumber and cement, without payment of tax. When these materials are installed as an integral or component part of a water distribution, sewerage or drainage system, the municipality may submit a refund claim for tax paid.

Sales tax applies to all goods that do not form an integral or component part of a water distribution, sewerage or drainage system such as service elevators, lighting fixtures, fencing, furniture, office and laboratory equipment, maintenance, fire fighting, and ventilation equipment. Where buildings housing water distribution equipment or sewage treatment plants also provide accommodation for other municipal services, the building materials used to construct that portion housing other municipal services are subject to sales tax, without provision for refund.

The exemption also applies to chemicals for use in the treatment of water or sewage.

Materials used in the operation of water distribution, sewerage and drainage systems such as maintenance and cleaning materials, laboratory supplies and chart paper are subject to sales tax.

Where a person such as a land developer is required by a municipality to install a water distribution sewerage or drainage system, and to transfer it within the three years after the completion thereof to the municipality without charge, pursuant to a by-law of or agreement with that municipality, the person is entitled to submit a claim for refund of the sales tax paid on the goods used as part of the water distribution, sewerage or drainage system. To be eligible for refund, the system must be transferred within three years of completion and the refund claim must be filed within two years of the transfer to the municipality. The exemption for goods for use as part of a municipal water distribution system became effective November 19, 1974. Accordingly no refund of tax is payable on goods purchased and used or installed for this purpose if the transfer of the system to the municipality occurred prior to that date.

Any agency operating a water distribution, sewerage or drainage system for or on behalf of a municipality may be declared by the Minister to be a municipality and, for the purpose of this exemption, an agency so declared may purchase or import goods for use as part of a water distribution, sewerage or drainage system without payment of tax.

(g) Laminated Timber Bridges, Precast Concrete Shapes for Bridges in Public Highway Systems, Structual Steel and Aluminim for Bridges

In addition to the above items, water distribution, sewerage and drainage materials for use in bridges are exempt sales tax. However, the exemption for goods used by municipalities in bridges is not applicable to all the materials necessary to construct or repair bridges. For example, cement, lumber, electric wire and conduit, lighting fixtures and standards are subject to sales tax.

(h) Instruments and Materials, Not Including Motor Vehicles, Aircraft, Ships or Office Equipment, To be Used Directly and Exclusively to Detect, Measure, Record or Sample Pollutants to Water, Soil or Air

This exemption for instruments and materials applies only to those used directly and exclusively in the performances of the acts outlined in the exemption and includes such things as chemicals, gas and smoke detectors, analysers and recorders, effluent samplers and monitoring equipment.

(i) Truck Chassis for the Permanent Attachment Thereon of Equipment, at a Price in Excess of Five Hundred Dollars Per Unit, Specially Designed for Use Directly for Road Making or Road Cleaning

It is the equipment that is to be attached to the chassis that must be priced in excess of five hundred dollars per unit. When used equipment is to be attached to the truck chassis, the original or replacement cost of the equipment is to be used to determine its value. This exemption covers all

truck chassis for the purpose stated regardless of gross vehicle weight. However, all trucks having a gross vehicle weight rating of sixteen thousand pounds or more are unconditionally exempt from sales tax.

(j) Passenger Transportation Vehicles and Parts

Sales tax exemption is provided for certain specified passenger transportation vehicles and parts therefore purchased or imported by municipalities for their own use and not for resale. This exemption includes vehicles such as buses, streetcars, subway and mono-rail cars. The exemption does not include vehicles designed to carry less than twelve passengers. Also included in the exemption are repair and replacement parts and equipment for installation on the tax exempt vehicles.

The exemption is also extended to purchases or importation by transit commissions and by other similar persons operating transportation systems for or on behalf of municipalities, providing a regularly scheduled service to the general public each day.

(k) Schedule 1, Sections 9, 10, 11, 12, 13

The goods listed in Sections 9, 10, 11, 12 of Schedule I of the Excise Tax Act are subject to Excise Tax. Section 13 of Schedule I exempts the goods listed in Sections 9, 10, 11, 12 from the exicse tax when purchased or imported for police, fire fighting or for the provision of services to navigation. Municipalities may purchase the goods listed in these sections exempt of excise tax when for use under conditions which would qualify them for exemption under the provisions of Section 13 of Schedule I. If such exempted vehicles are sold or leased, or diverted to a taxable use, within five years of the time of first purchase or importation, they become subject to excise tax in accordance with the provisions of Section 27(4) of the Excise Tax Act. The goods listed in Sections 9, 10, 11 and 12 of Schedule I of the Excise Tax Act are normally subject to sales tax at time of purchase by a municipality.

(l) Diversions

Where a motor vehicle or tractor or aircraft or a machine or tool for operation by a motor vehicle or tractor or a part for an aircraft has been acquired by a municipality under tax exempt conditions, and is sold, leased or diverted under taxable conditions within five years of acquisition, taxes apply on the article at the time of its sale, lease or diversion. Municipalities which trade in, sell or otherwise divert to taxable uses vehicles, tractors and other equipment as described above, for example, fire truck chassis, road cleaning or road making vehicles, tractors, snowplough attachments, etc., should contact their District Excise Office for further information.

For Further Information Contact your District Excise Office.

ROYAL CANADIAN MOUNTED POLICE

1. National Police Services Programs

The Canadian Police Information Centre (CPIC) system, part of the National Police Services Programs, provides a computer-based central repository for information on stolen vehicles, license plates and parts; vehicles used in the commission of a crime; abandoned or operated by a wanted person; wanted, charged and paroled persons. The information is stored and retrieved by police agencies using typewriter terminals connected via telecommunications lines from coast to coast.

The costs of the CPIC system are borne almost entirely by the federal government. The shared costs between the provinces, municipalities and the federal government include only the rental of the communication lines from the provincial data switcher to the police agency offices and the rental of their terminals.

In those cases where an agreement for policing exists between the federal government and a province or municipality, the percentage paid for CPIC services is the same rate that is paid for policing services.

A number of other services under National Police Services Programs such as the National Fingerprinting Program, Registration of Firearms, the Maritime Crime Detection Laboratory at Sackville, New Brunswick, and the Maritime Crime Index are available to accredited municipal police forces on a similar basis.

2. **Police Services Under Contract**

The Royal Canadian Mounted Police provides law enforcement services to provinces and municipalities that have entered into policing agreements with the R.C.M.P. These arrangements must be approved by the Governor in Council of the provinces and by the federal Solicitor General and the Governor in Council.

The Municipal and Provincial Policing Agreements effective April 1, 1976 are for a five-year term. Under these agreements the federal government has agreed to share, with the provinces and municipalities that have contract agreements, the costs of providing law enforcement services. The agreements include the following basic provisions relating to cost sharing:

(a) the determination of the total costs to be shared; and

(b) the determination of the percentage of these costs that is to be borne by the province or municipality concerned.

The calculation of the total cost to be shared by the federal government and each province or municipality is determined through the use of a direct cost formula which identifies the cost of provincial policing or municipal policing services within the province. The total shareable cost in relation to each municipality is determined by multiplying the per capita cost of municipal policing in that province by the number of policemen assigned to that municipality. The cost will be based on actual expenditures during the previous fiscal year.

Under the new municipal agreements the municipal share of the costs will be 52 % for the first 5 policemen rising by 1 % per year to a minimum of 56 % and for each additional policeman at least 77 % in the first year and rising by at least 1 % per year to 81 %.

The provinces and municipalities are billed semi-annually, in April and October of each year, by the federal government for the law enforcement services provided during the previous six-month period. The municipalities are billed directly by the federal government.

For More Information Contact:

Staff Sergeant Hebb
Royal Canadian Mounted Police
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Halifax, Nova Scotia
B3J 3E1

PHONE: 426-3578

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